MONDAY, APRIL 28, 1913.

Entered at the Post Office at New York as Second Class Mail Matter

Subscriptions by Mail. Postpaid. DAILY. Per Month DAILY, Per Year ..... 6 00 .... 2 50 SUNDAY, Per Year DAILY AND SUNDAY, Per Year ...... 8 50 DAILY AND SUNDAY, Per Month ...... 75 THE EVENING SUN, Per Month

THE EVENING SUN. Per Year. stage to foreign countries added All checks, money orders, &c., to be made pay

able to THE SUN.

than \$2,000.

Published daily, including Sunday, by the S. Printing and Publishing Association at 170 Nassa street, in the Borough of Manhattan, New Yor President and Treasurer, William C. Reick, 176 170 Nassau street; Secretary, C. E. Luxton, 13

London office, Effingham House, 1 Arunde Paris office, 6 Rue de la Michodière, off Rue d Quatre Septembre. Washington office. Hibbs Building. Brooklyn office, 106 Livingston street

If our friends who favor us with manuscripts and racles returned they must in all cases send stamp for that purpose.

Just Income Taxes. From Mr. Bryan's speech on the income tax of 189 "In England the amount exempt is \$750. with an additional \$800 on incomes of less

"In Prussia incomes under 200 marks (\$225) are exempt

'In Austria the exemption is about \$113. "In Italy incomes under \$77.20 are exempt In the Netherlands at present incomes

under \$260 are exempt 'In Zurich, Switzerland, incomes unde \$100 are exempt.

## An Unjust Income Tax.

From the official estimate of the income tax of 1913 "Four thousand dollars to \$5,000, 126,000 persons, \$5,000 to \$10,000, 178,000; \$10,000 to \$15,000, 53,000; \$15,000 to \$20,000, 24,500; \$20,000 to \$25,000, 10,500; \$25,000 to \$50,000, 21,000; \$50,000 to \$100,000, 8,500; \$100,000 to \$250,000, 2,500. \$250,000 to \$500,000, 550. \$500 000 to \$1,000,000, 250; over \$1,000,000, 100.

## To Make the Town Man Pay

wood remitted to his associate the at- of life. tempt to win support for this portion of his revenue scheme with complete satisfaction. The task of concealing an obvious economic injustice in the garb of equity is filled with difficulties.

Mr. HULL's limping excuse for putting the new burden on the eighty dollar a week man includes pathetic refuge in the contention that because the impost travels haltingly through the exemptions that he believes would be necessary were the sixty dollar a week man called on to contribute in this form to the revenues of the national Government. He has desperate recourse to the formula "it is stated." Yet he fails dismally to conceal the real object and purpose of the exemption,

In his address to the House on Sat urday Mr. HULL "cited statistics tending to show that men of large means in New York and other big cities evaded a just share of their responsibilities by undervaluing their property," as if men of large and small means in rural districts never failed to pay their share In six words the secret of this scheme of taxation is disclosed: "New York and other big cities" tells the story. The exemption is not in favor of persons but of localities. The ambition is to make the town man pay, and Mr. Hull. does not conceal it.

# The Sale of Dr. Friedmann's Cure

On the day of the arrival in this city of Dr. FRIEDRICH FRANZ FRIEDMANN THE SUN printed an article under the caption "Fairness to a Foreign Scientist." in which we took the position that in conformity with the American idea of tor should have an absolutely fair trial this position without advocating th treatment, since discussion of this phase of medicine is not within the policy of THE SUN. Our position was quickly justified by the Public Health Service. which decided to subject the remedy to a fair clinical test.

While we estimate highly the maintenance of a high standard of ethics by the medical profession, a too narrow application of the altruistic spirit may be regarded as out of harmony with the conditions of modern life and its in-FRIEDMANN would merit ostracism if human machine in a few. he concluded a commercial negotiation other scientist in financial emolument erroneous is the view that suffering humanity may be injured by the com-

mercialization of a medical discovery. a remedy by a reputable manufacturer pleasure, and that their physical failure insures its purity, whereas the publicies due to deterioration of highly develcation of the formula must encourage oped tissues in the sedentary occupacompetition that would necessarily lead tions of later life. Herein he is conto economy in the mode of preparation, firmed by physicians of athletic clubs. in quality. This view is justified by lege athletes examined in one year, only ger when a remedy demands skill and and this man died in the early thirties knowledge in its administration, as is of diabetes. claimed by Dr. FRIEDMANN. These The military drill involving syste-

Dr. FRIEDMANN

If it be true that the doctor has op-Perchance the doctor may explain his shown above. reasons for adopting a course so opposed time and money exclusively for the execution.

treatment of the poor. The purchasers of the remedy doubtless are aware of the risk they have undertaken in view of the facts that exemption from laws designed to punish the positive value of the remedy has by no means been demonstrated here, and

## Vacation Soldiering for College Students.

counteract this obvious risk

The retention by President Wilson of certain high officials regardless of their political affiliations has been justified as a wise measure in no instance more clearly than in the continuation of General LEONARD WOOD as Chief of Staff of the army. The plan evolved by this efficient officer to establish summer camps for the training of college students in military tactics and camp life is a brilliant conception. This practicontrol by strict discipline and thus tended field. preparing them for military service in time of need, is indeed a master stroke f military policy

The benefits of compulsory service man who takes pride in his neat clothes, of the association. his shining boots and military bearing. The candidate for military duty who As Representative Hull discloses his gate result of this disciplinary influence from shipment when this seems desirexplanatory defences of the proposed on all grades of society is evident in the able to keep up the level of prices, and income tax, with its exemption of in- splendid material for offence and defence to inform each other and their employers decided with practical core comes of less than \$4,000, it is easy obtained for the nation not only in its on the general conditions of trade and discriminatory or oppressive measures are to believe that Representative Under- military achievements but in every walk popular demand. It is asserted that

ions of our own country by offering virtually at their mercy. to the bright young men in all our is new it must begin in favoritism. He deprived of the great privileges at- that President Taff vetoed in the suntruth obtrudes itself at times, as is the exclusively to college students and under the magic designation of a Farmand capacities. That four to eight months training under these favoring conditions may enable them to approach the attainment of proficiency of German training of an entire year view of the fact that most college students are fair pedestrians and equesin camps the martial spirit were encouraged, as it doubtless will be, to assert tself in regular drills during the college olan would become ideal for the acensive force in the event of invasion.

This brings us to another and equally important aspect of General Wood's proposal. The benefits and disadvantages of college athletics have been often discussed. Only the physician the interest of suffering humanity and who has not forgotten his physiology realizes the deleterious effects of confair play and no favor the foreign doc- ventional athletic practices. These for his alleged cure. We maintained departures from resting or approxi- trading stamps to encourage investment mately quiescent postures to more or less active muscular movements, but chiefly from overtraining of those who, with or without expectation of participating in athletic contests, aim to ex- is the first intimation the country has recel in muscular prowess. The Surgeon-General of the navy condemns these methods and recommends in his reporfor 1912 that "athletics in the navy be so ance contests where the ability to win fellow Americans for lack of sympathy. is largely if not entirely dependent catiate demands upon the hard worked upon brute force, and that rather the and oft unrequited doctor. We have maximum effort be made to develop doctrine of State rights last fall and therefore not been in accord with the a symmetrical, normal physique in the proclaims it now? Is it not the privilege too commonly accepted idea that Dr. many instead of a highly specialized of an impulsive statesman to throw con-

The latest investigation of this subject for his remedy. It would seem clear was made by Dr. HARLOW BROOK, an that the medical scientist is entitled to eminent physician and pathologist, who Fruit Company. the same reward as the electrical or by reason of having been for fifteen. Nobody; it is an instrument for conyears surgeon of a regiment in the verting sordid business into hazardous as well as in reputation. Especially National Guard composed largely of college men expresses the conviction that the physical descent of the crack athlete is much more rapid than that of the un-On the contrary, the preparation of trained man who exercises for health or with the probable result of deterioration | He publishes the record of twelve colresults of BEHRING's diphtheria anti-one of whom could be physically rated toxin. Especially menacing is the dan- with the average men of the same age,

detrimental results to the sick are ob- matic exercise and life amid rational Hull's language reminds us of the reply

viated by the retention of control by conditions supervised by experienced of the Hon. B. MAGOFFIN, Governor of medical officers for two months, together with subsequent drilling, may furnish posed a liberal system of free treatment the college student a physical training tutional, diabolical, and cannot be comto the poor, his course is, to say the productive of normal because harmonileast, disappointing, although a similar ous action. If it replaces partly at procedure has not operated against the least the conventional athletic sports successful use of similar agents, as it may stimulate to emulation, the re-Behenne's antitoxin and salvarsan, sults of which are momentous, as is dustrial Workers of the World had not

It is highly desirable that General months ago. to his previous liberal expenditure of Wood's plan be put into immediate

## The Trade Restraining Farmer.

By the vigor of their efforts to obtain restraints of trade, the stage to which cooperative selling has been developed that it is still subject to a decision by by farmers may be judged. It is true that the Federal authorities. They may, the ambitions of the cotton planters however, rely upon the suggestive in- for a German financed corporation to fluence of a much exploited remedy to control their industry did not succeed as its promoters hoped, but many less ambitious schemes for marketing produce when the price is high, for preventing an oversupply at any time and for diverting cargoes from well stocked markets have been brought to prac-

ticable and price raising operation. The Michigan fruit growers have an organization of proved efficiency. The citrus fruit growers of Florida and their rivals of California have their selling agencies to regulate the destinations and prices of their products. The farmers' exchanges that cover the agricultural regions from the Atlantic seaboard as far as Iowa perform simical method of bringing to young men a lar services for their members, with a systematic, methodical mode of life, im- financial return that unquestionably avows antagonism to the American product buing them with correct ideas of self- means continued growth and an ex-

Each exchange employs a salaried ment manager, and builds at convenient shipping points substantial warehouses for the storage and handling of its mem-Germany have been shown to outweigh pose them pledge themselves to follow completely the economic losses involved instructions given by the managers as in the absence of the young men from to deliveries of goods, shipping points. mode of life under exacting discipline except through the exchange, or at a converts the city man into a more time when the exchange forbids him to vigorous and self-reliant individual; sell. No member will supply a market it metamorphoses the slovenly country | blacklisted by the exchange, or dispose lout into a cleaner, brighter, more alert of his products to buyers under the ban

The business of the managers, who receive good salaries, is to distribute has earned a college degree needs to the goods entrusted to them so that the serve but one year, because he profits highest prices may be obtained, to premore rapidly by instruction. The aggre- vent gluts in markets, to withhold goods in many communities these exchanges General Wood offers us the brilliant exercise complete monopolies, and so onception of adapting these potent manipulate the flow of products to cities trasted with foreign Cabinets, but it is im energies to the totally differing condi- as to hold the consumers and merchants

It is the existence of such agencies colleges an opportunity of voluntary as these and their benefit to the farmers trative, it is doubtful if any defensive measurements training without the expense incurred that make important to these pampered by the German college graduate, who beneficiaries of class legislation the must defray his own expenses or be enactment of legislation of the kind tached to being an einjähriger Frei- dry civil bill. The practices of these williger. Not having seen the details organizations obviously impose imwilliger. Not having seen the details portant restraints on trade, designed to ships at, say, the port of New York would be a moderate, not a vindictive, response Wood appreciates the fact that the make the cost of living in urban comlatter is handicapped seriously by being munities high and to line the pockets drilled in the same company with the of the farmers. That which in the less intelligent recruits, whose presence manufacturer or the trader is declared must retard his own progress. It is a crime and prosecuted with all the clear that this difficulty is entirely powers of the Government is cherished obviated by offering this summer camp and protected when it is accomplished

# A Method of Economic Self-Defence

Forgotten by Mr. Underwood. The letter on "German Petroleum is not an unwarranted assumption, in Monopoly" printed elsewhere on this page has a general interest beyond that of the great American industry threattrians. If in addition to this drilling ened. How shall the United States defend itself when discriminatory measures against any of its industries are resorted to by foreign Governments? urriculum in lieu of some of the too It should be in the power of the Execuoften injurious athletic training, this tive to retaliate. That means of selfprotection seems to have been forgotten he formation of a nucleus for a de- ington. Is "protection" so odious a

bad man in favor of woman suffrage. - Dr

A subtle and persuasive appeal. It shows bad men how, and how easily, they can become good.

Next year the Legislature will consider arise, roughly speaking, from sudden a project involving the distribution of

> Secretary GARRISON'S order to close the saloons in the Panama Canal Zone ceived that too little water was a source

If local politics and personal ambitions were extracted from California's land regulated as to avoid these deleterious ownership problems the citizens of that conditions by the prohibition of endur- State would have no cause to criticise their

> What if HIRAM JOHNSON denounced the sistency out the window?

Who knows what the Sherman law means W. PRESTON, President of the United

The eminent motor bandit CALLEMIN is of the opinion that the guillotine is not a deterrent to crime. It has been found

inals, however. Mayor Lunn of Schenectady understands socialism to mean the division of the other fellow's property, not the sharing of his own with his fellows.

No civilized or humane people can longer olerate this system [protection] of diabolical extortion. - The Hon. CORDELL HULL. The American people; having long tolerated it, must be savage or barbarous.

Kentucky, to President Lincoln's call for 75,000 troops in 1861

plied with."

It begins to look as if the abolition of New Jersey's criminal laws by the Inbeen so complete as they believed two

Will you battle on behalf of the American home? - The Hon. J. TROMAS HEFLIN, M. C. of Alabama.

No. Thomas. It suggests "protection to home industries."

# GERMAN PETROLEUM MONOPOLY

American Oil to Be Discouraged and Scarce Means of Reprisal at Hand. TO THE EDITOR OF THE SUN-Sir. been unquestionably the policy of the Ger man Government for many years to frown upon American investments in the empire and discourage the naturally enlarging consumption of American products therein.

This policy has once more been emphasized by the avowed intention of the German Government to create a petroleum monopoly, which after acquiring (confis-cating!) under ccademnation procedure the construction and equipment in the em-pire now utilized for American petroleum will aubatitute, to the last gallon practicable notably Austria, Rumania and Russia.

It is hoped and expected that under the contemplated monopoly certain investments of prominent German bankers in the petroleum industries of the countries named may be first rescued and afterward very profitably developed.

With the view of disarming American resentment, the German and even enters into negotiations, more or less hazy, with petroleum refiners in America for a fraction of the monopoly's require

It cannot be disguised, however, that the motive of said monopoly is, and that the re sult of said monopoly would be, a great The benefits of compulsory service the storage and handling of its mem-in the European armies as illustrated by bers' products. The farmers who com-Germany and a great shrinkage if no approximate elimination of American pe coleum exports to Germany, hitherto the most important of all the foreign markets. in the absence of the young men from to deliveries of goods, shipping points. About 70 per cent. of the illuminating oil their vocational work. The regular markets and the like. No member sells now consumed in Germany is of American origin, and were the motive of the German can product in the interest of its foreign rivals, assurances might be given by ierman Government to the United States Government that this percentage of American oil would continue to be imported by the nonopoly for a long term of years. There seems, at present, little hope of such as

> surances The Underwood tariff measure recently introduced into Congress is not phrased to delegate any discretionary power to the Executive to inaugurate any policy of in dustrial retaliation or reprisal when Ameri can capital legitimately invested abroad i inequitably menaced with practical condirected against American exports.

In the guardianship of American products or interests abroad, the American Execu-tive is exceptionally handicapped as conprobable that this situation will long be de nied serious consideration from Congress. Government petroleum monopoly is illus-

ures are available unless, possibly, a series of exactions at the American ports of entr against the steamships of such country a may be inequitably assailing American in Somewhat more hospitable treatmen

accorded steamships of England, France Holland, &c., than accorded German steam to the policy of the German Governmen

# NEW YORK, April 26.

Thank You" Flourishes Undiminished. TO THE EDITOR OF THE SUN-Sir. Your correspondent "J. W. E.," who finds the amount in the accounts. The money need clerks in United Cigar Stores omitting to not really pass. The figures only pass. It SAY "Thank you" (or its equivalent) as a to point out what has been his observation in the history of the enterprise has there been more insistence on obedience to a requirement which exacts of every clerk this simple act of courtesy. We were never so sure of the value of courtesy in our business, and consequently are devoting every effort to keep it well forward. The Cigar Stores "Thank you" is merely the be taken into account"? The amount o verbal form of the spirit which must ani-mate our men. Coincident with this expression there must be as well polite, pains service. When we fail to give this we are apart from the fundamental thing. Clerk who cannot uphold our aim cannot remain

of policy in this regard since "the dissolu complishment of the purpose in view, by our Democratic friends at Wash-the formation of a nucleus for a delington. Is "protection" so odious a "J. W. E." that the management which originally recognized the absolute right of the public to every form of courtesy in our stores, and put into effect means to tender it, still remains on guard. No change of men in the organization, if changes had occurred, could possibly have set aside a

policy so obviously human H. S. COLLINS. NEW YORK, April 26. Vice-president

## Woman and the Income Tax. THE EDITOR OF THE SUN-Sir.

## would seem that a great injustice is done to Woman in the proposed man made income tax law: "If the wife is living permanently

apart from her husband, she may be taxed separately, but, otherwise, it allows only one deduction of \$4,000 from the aggregate ncome

This puts a premium on living apart discourages and handicaps marriage, en courages race suicide and treats woma All organized women, philanthropists and

religious, and otherwise, should immediately oppose the retention of this item. BAYONNE, N. J., April 26. A WOMAN.

### Old Hebrew Taxation. TO THE EDITOR OF THE SUN-Sir:

correspondent "Justitia" will investigate the tithing system of the Israelites he will find that God's people of that day were directed to pay one tithe (10 per cent.) of all in come for the support of the temple, another tithe for the support of the priesthood and an-other tithe each third year (an average of 23 1/3 per cent, of all income). The Israelite was also expected in addition to give a free will offering if "Justitia" should deduct his taxes there would ig left as a duty to charities.

E. April 26. OLD SUBSCRIBER. NEW YORK, April 26.

"The Mad English."

## TO THE EDITOR OF THE SUN-Sir: "English man" asks me to point out in your columns wherein

by me from the London Spectator. I can only say that his request to my mind gives furthe efficacious in the cases of individual crim-ASSETTILLE, N. C., April 24. The Sullivan Law.

TO THE EDITOR OF THE SUN-SIC: HAS ADD thing been done, or is there any probability of anything being done, to amend or repeal that monumental piece of legislative stupidity known BROOKLYN, April 27. JOHN HAMPLTON.

TO THE EDITOR OF THE SUN-Sir: Why all this space wasted on the discussion of the best "agita tor" of Manhattan cocktalls in Boston? Who BOSTON, April 26,

Athenian Self-Sufficiency.

British Contention. TO THE EDITOR OF THE SUN-Sir. It is ridiculous thing to say about the Panama tolls, but both sides are quite at one regarding the heart of the matter and quite at odds

about the non-essentials. What is the heart of the matter? That British transit ship, as one portion of the transit tonnage, should pay no more than numerical proportion of the total cost of the benefit. That is all the British note demands. And all this is conceded by

Americans A just computing, then, of the toll figure n that proportion is the matter in hand, according to the British. Whether other essels than theirs make or do not make actual payment is a thing about which they Indifferent at least in re spect to vessels engaged in a trade in which british ships do not compete and cannot compete because they are excluded from

the burden so much the heavier upon every-With the tolls corresponding to the tonnage of a coastwise vessel, precisely as with the tolls of any other transit vessels, even hose of the British, the United States can do anything it likes and without tion by the British. The United States can assign to anybody its right to the money to be collected, or it can itself collect

Having collected it the Government can return it or throw it into the ocean It can even leave out altogether the colection of it. Neither of these things would hurt the British. What the British look at have to pay. She must not shave to pay any more by reason of some other ship paying any less or paying nothing at all. The just figure she is to pay, the figure the British are ready to pay, depends upon the justness of the ratio or proportion between her tonnage and the total transit tonnage to be benefited. If only we shall measure our coastwise tonnage as it passes, and immediately reckon it so as to swell (as it ought to swell) the sum total the sum money may not have been pocketed. The denominator of the just and equitable fraction will in every case altogether be right. This is all that the British desire They would not care if we did not in fact collect from our vessels, even as they might not care if we did not in fact collect from

theirs All this is plain to be seen in the British note of last November. I quote; the italics are my own. Observe the reasoning in hose passages; note if anything is faulty;

Unless the whole rotume of shipping which assess through the capai and which all benefits qually by its services is taken into account, there are no means of determining whether the tolls

If any shipping which passes through is not taken into account the whole volume makes a smaller figure. The denominator of the fraction or ratio is smaller, while the numerator—the tonnage of the particular ship-remains the same. Thus the ratio or proportion is altered. The toll figure now computed is thus higher. The other ship owners will be out and injured. Therefore all transit shipping should, exactly as the British note demands, be "taken into ac Now is there any harm in taking it into account? We say that we have aken it into account already in fixing the gure of the toll. So be it. Repeat the Put the tonnage into the account and let the account do the business automatically

Again the British note says:

If any classes of vessels are exempted from tolis in such a way that no receipts from such ships are taken into account in the income of the canal there is no guarantee that the vessels upon which toils are being levied are not being made to bear nore than their fatr share In oder, then, to satisfy the British it is

only necessary that our coastwise vessels be "exempted in such a way that • • • receipts from such ships are taken into account in the income of the canal." The British then will have their "guarantee" that their vessels "are not being made to ear more than their fair share. the tonnage of each coastwise transit vessel; compute the tolls upon that, credit the is mere matter of computation.

Again, in referring to the stipulation in the treaty that the tolls shall be "just and equitable," the British note says that they demand, on behalf of British shipping, that all vessels passing through the canal, whatever their flag or their character, shall he taken into account in fixing the amount of

I hope I do not weary with minuteness What are the British here demanding 'shall oney received from coastwise vessels? No the vessels themselves - their tonnages are to be taken into account. taken into account? In reckoning up whether the United States actually gets in all the moneys it is entitled to collect? No about this the British do not care. onnages are to be taken into account "in fixing the amount of the tolls," that is, th igure of the toll a ton of register that any British ship will have to pay

Not only do we Americans concede this principle, but also, what is of greater im portance, or in fact the only thing of im-portance, the principle is the true and just one. Every one can see that it is true and just unless he shuts his eyes, shuts them because he wishes to make trouble. British are wholly right. It is clear they want nothing but justice, justice which calls for no defence and which will not permit any argument. Perhaps not everybody will agree that they have been as intelligent When the "just and equitable" toll comes to be really computed it will be found to repeat several times over the dollar and a fifth where it stands at present. But the necessities of a foreign Minister in a democratic country are sometimes bitter. He must square his acts by the average mental capacity of the voters. The British note will tell hereafter in our favor pecuniarily, and pecuniarily against the British We should be the last, we on this side of the ater, to find fault with it.

Their note says, and Americans gener ally will say with them in reference to the treaty words "just and equitable" purpose of these words was to limit the olls to the amount representing the fair value of the services rendered, that is, to the interest on the capital expended and the cost of the operation and maintenance of the canal." They only ask that "the whole volume of shipping" be "taken into account," so that there shall be "means of determining whether the tolls chargeable upon a vessel represent that vessel's fair proportion of the current expenditure properly chargeable against the canal, that is to say, interest on the capital expended in construction and the cost of operation and maintenance." Here the British grant more to us than the Canal act requires from the British. The Canal act says the tolls shall not be "less than the estimated proportionate cest of the actual mainte-nance and operation of the canal." Thus the act waives for the present the collection of "interest on the capital expended in construction"; but this interest the British admit we have also a right to compute in reckoning the toll figure

What then is necessary to satisfy the British? To repeal the clause that gives exemption to our coastwise vessels? No, let it stand, every word of it. Add to it words which will provide what the British demand and have a right to demand in case of any coastwise exemption. The words added must be such as to provide "means of determining whether the tolls chargeable upon a vessel represent that vessel's fair proportion of the current expenditure. hen the clause will read (the proposed addition is italicized)

No tolls shall be levied upon vessels engaged the cleanliness of sides in the coastwise trade of the United States, but New York, April 27.

THE COASTWISE EXEMPTION. the tonnage of all such vessels shall be measured like all other transit vessels, and the tolls assessable to Meet the thereon shall be taken into account as income of the canal in the same manner as if they had been actu

Thus exempt the coastwise class from tolls as Americans desire. But exempt i in the way the British desire, a way which we concede is just. Exempt it in such a way that the "receipts from such ships are canal" as if they had been, although they are not, actually received. It is still true that there are many minds on both sides sary for the tolls to be actually received in order to be taken into account. And these are sturdy, honest, literal minds. "A LEVY ON MISFORTINE" They do not, and perhaps they cannot, rise above what is physically visible type belongs to us Anglo-Saxons, and the men who in the long run are the most reliable belong to that type. between man and man and between the compete because they are excluded from it. Quite otherwise if the computation of the toil figure were to be based upon the total amount collected. In that case an omission to collect of somebody would make the burden so much the heavier upon every. house into which a pig had previously been put. MARSTON NILES.

# TOPSHAM, Me., April 24.

Sectionalism Deplored were not a Californian I believe I could not read without surprise and disgust the bitter | increase of the tax on luxuries." ectionalism and arrant disloyalty dis played by your correspondents "Veteran" and M. Kaplan. Both urge that California and the West in general should not be treated henceforth as parts of a Union of States. "Because they feel free to do as they like in spite of the opposition from the Eastern States," is the reason M. Kaplan

Was there any suggestion that the pioneer citizens of Oregon Territory, who first raised the cry of "Fifty-four forty or fight," should be left to wage a war unaided aginst Great Britain? Were the Texans posing under flimsy independence, deserted by other Americans to fight Mexico alone after the Alamo? Who ever urged that Louisiana should be allowed to fight Italy when a mob of her citizens lynched some Italians?

In each of these instances a friendly moneys not paid at death.

ommunity of American citizens. California has not yet lynched a Japanese California has not aspired nor laid claim to plus during the year.

any Japanese territory: California has committed no overtact against the Government and right, for they levied it themselves. any Japanese territory: California has comor people of Japan. Yet harebrained patriots in the East, knowing nothing of Cali-fornia's problems and—what is much more judgment will be considered. o the point-nothing of the character of the Japanese coolie class, clamor that one State be divorced from the Union because she undertakes to legislate for what she thinks her best good in a way she thinks

legal Such utterances as those of your two correspondents named not only indicate intemperate and hasty judgment, but are dangerous, when printed, because they lead the unthinking into the contemplation of the tariff on such vital 'necessities' of a new sectionalism and tend to convince market basket and of the small home uch that a new sectionalism is warranted. NEW YORK, April 27. R. W. RITCHIE

Str William Osler's Philosophy. TO THE EDITOR OF THE SUN-Sir: Sir William Osler's philosophy does not make very much of an appeal. Some time ago e told us that the man of 40 was a "back number" and now he tells us that we ought to forget the past and the future. Alas, the past and the future are about the only things that most of us have to reconcile us to life-that is to say, the pleasures of retrospection and of hope. Blessed indeed are the gifts of memory and imagination and I cannot conceive life being worth living rithout them, no, not even for the wealthy For it would be a mere animal life.

Sir William Osler tells us again "to live earnestly—to make the limit of our lives twenty-four hours a day." The main trouble with us in this century and this country more especially is that we live far too earnestly, take ourselves and our work far too seriously. After all the end of living s to be happy, joyous; nor is there anything in this philosophy subversive of the doctrine work. Work, if it is congenial, as it ought to be, breeds happiness. An idle man never a happy or contented man. But, as I say, our work ought of be congenial. something that we like and have an aptitude or. Then we ought to cultivate the spiri of the artist and take a pride in what we produce. Unfortunately most of us reeard what we have to do as a sort of corvee or painful task, only to be undertaken for the mere sake of the mercenary reward. Hence the gloom and ugliness of life

## NEW YORK, April 27. STRINUS.

TO THE EDITOR OF THE SUN-Str. The service given the public by the New York and Queens County Railway Company needs attention. I doubt if the Public Service ommission is aware of its existence The service is everything it should not be. It hasn't enough cars, at least it doesn't run enough, to handle 50 per cent, of its dance.

by accident a car gets to the New York end of Queensboro Bridge it gets away with from seventy to ninety passengers and leaves behind about two hundred on any division Between 5 and 7 o'clock in vould-be passengers are packed from the

street to car level Queens borough is on the eve of a big boom in population. Is the New York and Queens ounty Railway Company going to partly kill this boom by its "public be damned

attitude? The subway, the B. R. T., the New York City Railways and the New York and Queens County Railway Company represent the "four evils." The first three are famous for being infamous, but the New York and Queens County Railway Company is in-

famous without being famous. I hope you will take this up and shed some light on a disgraceful abuse of pa-tience, but I suppose it serves us right for iving in Queens E. O. CARSWELL NEW YORK, April 27.

TO THE EDITOR OF THE SUN-Sir: Wouldn't it suit the Californians better if they could pass a law allowing none but "native sons" to hold land in their State? A sort of "imperium in imperio," as it were They seem disregardful, unmindful, dis-dainful, of the wishes of the rest of this country. And all because a handful of foreigners are more industrious, more thrifty, than they.

RICHARD C. BOYD.

# NEW YORK, April 27

Novelty for the New Commuter TO THE EDITOR OF THE SUN-Sir: In the ca. block with commuters, mostly men, and of these nine out of ten were reading newspapers. Look down the car and you saw the black and white printed sheets rising everywhere, almost everybody absorbed in them, but in the midst of this these two young women, going to business with the rest, introduced a touch of domesticity. As the train rolled along they sat, not reading, but calmly, steadily plying the needle, embroidering

"Something new?" I asked of the old commuter.
"No." he said. "same every morning, and if haven't been too busy, same at night on the way home."

THE NEW COMMUTER.

TO THE EDITOR OF THE SUN-Sir: Can any of your readers suggest a reason, not sentimental, for keeping dogs in cities? That they do not have a suitable environment seems fairly ob-vious, and the larger ones particularly must suffer a good deal from the restraints imposed upon them until at last their natural instincts become atrophed. From the economic point of view they tend neither to the public health nor the cleanliness of sidewalks. ZOOPHILIST.

# **INCOME TAX FIGHT**

Congress Against Insur ance Clause.

Asks Stockholders to Protest to

## most re- President Wilson and Mr. Un derwood Assailed for Tariff Policy.

"Protesting policyholders are getting letters from Washington saying t the pending income tax bill has been changed so as to remove the possibility of taxing their life insurance funds This is not true. It is intended to sootly To THE EDITOR OF THE SUN-Sir: If I and satisfy the policyholders whose savings are being raided to prevent an

Thus begins an ironical statement entitled "Penalizing Provident Fathers" put forth yesterday by E. E. Ritten house of the Equitable Life Assurance Society in which he suggests that policyholders write to their Senators and Representatives protesting against the levying of what Mr. Rittenhouse calls "tax of misfortune.

He says that the only corrections made in the life insurance part of the bill were of the "two ambiguities which the committee originally declared did not exist." He continues

The corrected bill as it now stands ludes as taxable income specifically by implication moneys received by polic holders from matured endowments, surenders, deferred instalments ar power was affronted by the action of a policyholders through their companies annulties, dividends or unused premium returned and on their additions to sur

Hence the announcement that no hear "President Wilson and his party have

declared that juxuries would be taxed to the relief of the necessities of life. And they therefore tax life insurance, a necessity, that they might reduce the tax or certain luxuries and not raise it on others air. Underwood and his colleagues taxing the savings of policyholders hop to carry countless necessities into the market baskets and the homes of the poeat reduced cost. They therefore red foreign cartridges, Oriental rugs, mari and onyx ornaments, foreign lace and er broidery, gunpowder, jewelry, aeropland silk socks and underwear, shotguns, &c "How delighted the mothers and ch dren of the land will be to know that taxing their insurance funds the thrif housewife may not only procure her aer planes and shotguns at a reduced pri but also such important household ned sities as cash registers, which have be-placed on the free list along with Bibles. "All of which seems eminently just an reasonable to the gentlmen who are read justing our taxes on a basis of equal an exact justice to all."

# PAINTS AN INDIAN COUNCIL

## E. W. Deming Doing Mural Work for Natural History Museum

After living for years among the Slour row, Blackfoot and Apache Indians, Ed-vin W. Deming is making studies for two large panels which are Plains Indian Hall at the American Mu

seum of Natural History. These scenes will represent a visit by the Dakota Sioux to a Blackfoot cam They will show the stately sweep of the great tribal camp circle. In the back-ground will appear the curving lines of the hills on which buffalo are grazing With the Plains Indians I shall be able

to eliminate everything of white influ-"I have taken for the paintings that pe ried after the horse was introduced. Horses were brought over in 1541. Af-terward they were stolen by the Indiana and began to drift north. The Plains le

dian at that time was in no way influ-enced by the white man."

Other panels in the series will show the Sioux, a Pawnee hunting party, the earth lodge people, a Comanche war party with stolen horses, and a buffalo run with the Sloux and Blackfoot tribes

also making a study of the famous sun The plan of mural decorations in museum was first introduced in the Es-kimo section with pictures by F. W. Stokes, and is now being extended to the Indians of Alaska and the north Pa in a series from the brush of Wil

Mr. Deming has painted mural decordons for several American country homes including. Arden, the home of Mrs E. H. Harriman

# BIG CHURCH DEBT CAMPAIGN Madison Avenue Reformed to Raise

\$20,000 Annual Guarantec. The Madison Avenue Reformed Chur at Fifty-seventh street, with a property worth \$1,000,000 or more, has started to raise a guarantee fund of \$20,000 a year for a period of years with which to pay the interest on its heavy debt and to make possible the calling to its pastorate of a minister of the grade and the salary of largeMadison and Fifth avenue Protestant One week from to-night a meeting of its consistory is to be held to determine what next after finding out the result of the cam

The exact amount of the debt it was im possible yesterday to ascertain. Some officers said it was \$250,000; others that it was not nearly so much as that. Some refused to talk at all.

The Rev. A. B. Churchman, for the present in charge of the Madison Avenue Church, said yesterday:

"We are raising the \$20,000 a year guarantee fund. At the end of this week we can tell better what may be in store. The air s to call to the pastorate a minister of the first rank. There is ample field here.

Alexander M. Weish, the treasurer, said "Be careful and don't say the Madiso" Avenue Reformed Church is going to pieces. If you say such a thing I shall deny it vigorously. We are not broke. We are doing well. We are going to get this money we are after, and then get a pastor. What if we cannot get the money? But we can Yes, if we cannot get the money? But we can It was said yesterday that the large debt was accumulated gradually through a series of years. The amount seems to be about \$200,000. The \$20,000 sought for this week in form of annual guarantee is in part to pay running expenses. Alexander M. Weish, the treasurer, said

# But to me this embroidering on the train was HASN'T TAKEN SULZER'S OFFER.

Dr. Herman M. Biggs Not Sure He Wants Health Commissionership. Dr. Herman M. Biggs said yesterday that he had not accepted Gov. Suizer's offer to name him as State Health Com-

Dr. Biggs saw Gov. Suizer last week and the matter was discussed then. Dr. Biggs has not decided that he wants the A report that Dr. Biggs had been Big

Tim Sullivan's companion on a trip t Southwest was denied by the doctor.